

**STEILACOOM HISTORICAL SCHOOL DISTRICT NO. 1**  
**Pierce County, Washington**  
**September 1, 1991 Through August 31, 1992**

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**Schedule Of Findings**

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1. ASB Procedures Should Be Followed

While reviewing the operation of the district's ASB funds, it was noted that a number of required procedures had not been performed. Specific examples include:

- a. Ticket sale records for student events were not recorded or contained many errors.
- b. Tickets used for yearbook purchases did not provide an adequate record of amounts receivable or collected.
- c. Vending machines and change machines are emptied and replenished by students without supervision.

As a result of these problems, it is difficult to verify that the district has received all of the funds to which it is entitled.

It was also noted that cash receipts were not deposited intact or in a timely manner. Delays between collection and deposit of funds exceeded 11 days in some cases. Article XI, Section 15 of the Washington State Constitution states in part:

All moneys, assessments and taxes belonging to or collected for the use of any county, city, town or other public or municipal corporation, coming into the hands of any officer thereof, shall immediately be deposited with the treasurer or other legal depository . . . .

By not immediately depositing all the money collected, the district is exposed to a possible loss of funds.

District staff appeared to be unaware of the required internal control procedures.

We recommend that the district take steps to ensure that all involved staff are aware of the proper ASB procedures and perform regular reviews to determine that these procedures are being followed.